



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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आजादी का
अमृत महोत्सव

By SPEED POST

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(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/3390/2023 / 18u - 188
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-001-APP-201/2023-24 and 21.12.2023
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	03.01.2024
(ङ)	Arising out of Order-In-Original No. MP/35/DC/Div-IV/2022-23 dt. 17.08.2023 passed by The Deputy Commissioner, CGST Division-IV, Ahmedabad South.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Solanki Mansukhbhai Nanji, (M.B. Corporation), 1/A, Patel Estate, Nr. Mira Flats, Bhulabhai Park, Behrampura, Ahmedabad - 380022

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो सकता है।

Any person aggrieved by this Order-in-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way.

भारत सरकार का पुनरीक्षण आवेदन:-

Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली: 110001 को की जानी चाहिए :-

A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :-

(क) यदि माल की हानि के मामले में जब ऐसी हानिकार खाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।



In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं 2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ का मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(3) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

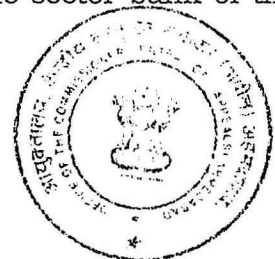
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(2) उक्तलिखित परिच्छेद में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004।

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2ndfloor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad: 380004. In case of appeals other than as mentioned above para.

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.



(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची -1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू 6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपीलो के मामले में कर्तव्यमांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवाकर के अंतर्गत, शामिल होगा कर्तव्य की मांग (Duty Demanded)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि।

यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994).

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

(6) (i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो मांग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

The present appeal has been filed by M/s. Solanki Mansukhbhai Nanji, 1/A Patel Estate, Nr. Mira Flats, Bhulabhai Park, Behrampura, Ahmedabad 380022 (hereinafter referred to as "*the appellant*") against Order-in-Original No.MP/35/DC/Div-IV/2022-23 dated 08.08.2022 (hereinafter referred to as "*the impugned order*") passed by the Deputy Commissioner, CGST, Division-IV, Ahmedabad South (hereinafter referred to as "*the adjudicating authority*").

2. Briefly stated, the facts of the case are that the appellant are holding PAN No. BALPS3934B. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the Financial Year 2014-15, 2015-16, 2016-17 and 2017-18 (up to June), it was noticed that the appellant had earned an income of Rs. 1,09,30,753/- during the F.Y. 2014-15, which was reflected under the heads "Sales / Gross Receipts from Services (Value from ITR)" filed with the Income Tax department. Accordingly, it appeared that the appellant had earned the said substantial income and declared service as Contractors-Civil Contractor but had neither obtained Service Tax Registration nor paid the applicable service tax thereon. The appellant were called upon to submit copies of Balance Sheet, Profit & Loss Account, and Income Tax Return, Form 26AS, for the said period. However, the appellant had not responded to the letters issued by the department.

2.1 Subsequently, the appellant were issued Show Cause Notice and demanding Service Tax amounting to Rs. 13,51,041/- for the period FY 2014-15, under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994 and imposition of penalties under Section 77(1), Section 77(2) and Section 78 of the Finance Act, 1994.



2.2 The Show Cause Notice was adjudicated ex-parte vide the impugned order by the adjudicating authority wherein the demand of Service Tax amounting to Rs. 13,51,041/-was confirmed under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period from FY 2014-15. Further (i) Penalty of Rs. 13,51,041/- was also imposed on the appellant under Section 78 of the Finance Act, 1994; (ii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1)(a) and 77(1)(c) of the Finance Act, 1994; (iii) Penalty of Rs. 5000/- was imposed on the appellant under Section 77(2) of the Finance Act, 1994 for not submitting documents to the Department.

3. Being aggrieved with the impugned order issued by the adjudicating authority, the appellant have preferred the present appeal on the following grounds:-

- The appellant is engaged in the business of providing Works Contract Service.
- Since the appellant has not received the copy of Show Cause Notice, therefore, the appellant did not come to know about the dates of personal hearing. The appellant has collected the OIO personally from the department.
- The appellant is into the business of Civil Construction. In the year 2014-15 the appellant has provided services to the Ahmedabad Municipal Corporation. The same has also been mentioned in the 26AS is attached herewith for your kind perusal as Annexure-I.
- As per the Sl. 12 of the Notification No. 25/2012-ST dated 20.06.2012 and as per the said Sr. No, the services provided



by the appellant is exempt. The extract of the same is Provided herein below:-

12. *Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of*

a. canal, dam or other irrigation works;

b. pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; or

- Ahmedabad Municipal Corporation is Local authority and that the services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal is exempt by virtue of the Sr. No 12 of the notification No. 25/2012-ST.
- Thus, the service tax is exempt in terms of Notification No 25/2012- ST. It is requested to consider above and oblige.
- Further, the Half Yearly break up for the F.Y. 2014-15 w.r.t above two parties is as under:

S.No	Amount Billed TO	April 2014 to Sept.' 2014	Oct.' 14 to March' 15	Amount
1	Ahmedabad Municipal Corporation	1620015	8937530	10557545
2	Narayana Infrastructure	373208	NIL	373208
	Total	1993223	8937530	10930753

- As per section 73(1)the Finance Act, 1994, Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the Central Excise Officer



may, within Thirty months from the relevant date, serve notice on the person chargeable with the service tax which has not been levied or paid or which has been short-levied or short-paid or the person to whom such tax refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice:

- Thus, the notice covering period of five years is to be issued only when there is a fraud, collusion, suppression of facts, willful misstatements with intent to evade payment of service tax. If the assessee is not guilty of suppression of facts, collusion, willful misstatement of facts etc. extended period of limitation cannot be invoked- CC v. MMK Jewellers (2008) 225 ELT 3 SC).
- Further, the SCN also does not clearly states how there is suppression of facts. In this regard, CBEC has issued Circular No. 312/28/97-CX dated 22/04/1997 which states that The Supreme Court has ruled in the case of M/s Padmini Products, and Chemphar Drugs, etc. that mere non-declaration is not sufficient for invoking the longer period, but a positive mis declaration is necessary. These judgments should be studied carefully and it should be ensured that the law laid down by the Supreme Court is fully respected and followed and that longer period available under the proviso to Section 11-A of CESA/ Section 28 of the Customs Act is not invoked, without proper justification.
- In another Circular No. 268/102/96-CX CBEC has stated as under ' It has been observed by the Board that CEGAT, in some cases, had held that show Cause Notice are time barred in as much as ingredients of suppression of fact, willful mis-statement, etc. have either not been stated in the SCN or have



not been substantiated as laid down by the Supreme court in the case of Commissioner of Central Excise vs. H.M.M. Ltd. - 1995 (76) ELT 497. As per the existing instructions SCNs for extended period are required to be issued by the Commissioner. It is absolutely necessary that the SCNs should clearly state the grounds for extended period of demand.'

- In the Present case, the appellant has provided services to the Ahmedabad Municipal Corporation and that is exempt by virtue of Notification No 25/2012-ST. Thus, considering all these aspects, there cannot be any reason to invoke extended period of limitation.
- Moreover, the SCN states that the facts are not disclosed by the appellant. In this regard, it is humbly and respectfully submitted that there can be no suppression of facts if the facts which are not required to be disclosed are not disclosed. This principle was followed in
 - i. Smt. Shirish Dhawan v Shaw Brothers - 1992 (1) SCC 534
 - ii. Apex Electricals (P.) Ltd v UOI (1992) 61 ELT 413 (Hon' Gujarat High Court}
 - iii. Unique Resin Industries v CCE 1995 (75) ELT 861 (CEGAT}
 - iv. Gammon Far Chems Ltd v CCE (1994) 71 ELT 59 (CEGAT}
 - v. Gufic Pharma P Ltd v CCE (1996) 85 ELT 67 (CEGAT}
 - vi. CCE v Moti Laminates P Ltd (1997) 96 ELT 191 (CEGAT}
 - vii. Balsara Extrusions v CCE (2001) 131 ELT 586 (CEGAT}
 - viii. Ranka Wires v CCE (2005) 187 ELT 374 (CESTAT}
 - ix. Pioneer Electronics v CCE (2005) 189 ELT 71 (CESTAT}



- If apart bona fide believes in legal position (e.g., that no duty is payable by the service provider, which in the present case Departments audit officer has also confirmed. Thus, no penal provision under section 78 will apply. This principle was held in
- i. Padmini Products v CCE- 1989 (43) ELT 195 (SC)
 - ii. CC v Surat Textile Mills - 2004 (167) ELT 379 (SC- 3 member bench)
 - iii. Gopal Zarda Udhyog v CCE -2005 (188) ELT 251 (SC- 3 member bench)
- Without prejudice to the above, it is humbly submitted that the SCN does not specify as to for which activity, the charge has been framed. Further, OIO issued through the SCN also does not specify the activities of the business of the applicant for which service tax has been caused to be demanded in the SCN as well as OIO.
- Thus, on this ground alone, the OIO deserves to be set aside. The appellant reproduce following case laws;
- (i) M/s Pepsi Food Private Limited Vs. C.S.T-Delhi (2020(6)TMI 554- CESTAT CHANDIGARH)
 - (ii) M/s. Micromatic Grinding Technologies Ltd. Versus Commissioner Of Central Excise & Service Tax, Ghaziabad [2019 (8) TMI 320 - CESTAT ALLAHABAD]
 - (iii) Commissioner Of C. Ex., Bangalore Versus Brindavan Beverages (P) Ltd. [2007 (6) Tmi 4 - Supreme Court].
 - (iv) The Commissioner Of Central Excise Versus M/S Indian Oil Corporation, Customs, Excise And Service Tax Appellate Tribunal [2017 (6) Tmi 573 - Madras High Court].



(v) Mahindra & Mahindra V. CCE 2001 (129) ELT 188 (CEGAT).

- In the present case, the SCN as well as OIO is factually incorrect that there is a difference in the value stated as per service tax and as per Income Tax Returns or Form 26AS, as as a reason, the SCN and OIO is factually incorrect and is vague, therefore, the SCN deserves to be set aside on the ground that the same is not clear and factually incorrect.
- Ld. Deputy Commissioner has imposed the penalty under section 78 (1) of the said Act, relevant extracts of the same is reproduced herein below:

Where any service tax has not been levied or paid, or has been short levied or short-paid, or erroneously refunded, by reason of fraud or collusion or wilful mis-statement or suppression of facts or contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax, the person who has been served notice under the proviso to sub-section (1) of section 73 shall, in addition to the service tax and interest specified in the notice, be also liable to pay a penalty which shall be equal to hundred per cent. Of the amount of such service tax:

- As discussed in the aforementioned paras that the extended period of limitation is not invocable in the present case, therefore, penalty under section 78 also cannot be charged. The penalty under the said section shall be put aside.

4. Personal hearing in the case was held on 13.12.2023. Shri Rohan Thakkar, Chartered Accountant, appeared on behalf of the



appellant for personal hearing. He reiterated submission made in appeal memorandum.

5. Before taking up the issue on merits, I proceed to decide the Application filed seeking condonation of delay. As per Section 85 of the Finance Act, 1994, an appeal should be filed within a period of 2 months from the date of receipt of the decision or order passed by the adjudicating authority. Under the proviso appended to sub-section (3A) of Section 85 of the Finance Act, 1994, the Commissioner (Appeals) is empowered to condone the delay or to allow the filing of an appeal within a further period of one month thereafter if, he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period of two months. Considering the cause of delay given in application as genuine, I condone the delay of 29 days and take up the appeal for decision on merits.

6. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of Service Tax against the appellant along with interest and penalty, in the facts and circumstance of the case, is legal and proper or otherwise. The demand pertains to the period FY 2014-15.

7. I find that in the SCN in question, the demand has been raised for the period FY 2014-15 based on the Income Tax Returns filed by the appellant.

8. It is observed that the main contentions of the appellant are that (i) they have not received any SCN, Summons or notices for personal hearing; and (ii) Ahmedabad Municipal Corporation is Local authority,



which is exempt by virtue of the Sr. No 12 of the notification No. 25/2012-ST.

9. As regard, the contention of the appellant that the impugned order was issued without conducting personal hearing, it is observed that the adjudicating authority has scheduled personal hearing on three different dates i.e. 22.03.2022, 12.07.2022 and 03.08.2022. The appellant contended that they have not received any personal hearing letter and therefore could not attend the personal hearing.

10. I also find that the appellant submitted various documents in support of their claim for exemption from service tax, which was not produced by them before the adjudicating authority and first time submitted at appeal stage. In this regard, I am of the considered view that the appellant cannot seek to establish their eligibility for exemption at the appellate stage by bypassing the adjudicating authority. They should have submitted the relevant records and documents before the adjudicating authority, who is best placed to verify the authenticity of the documents as well as their eligibility for exemption.

11. Considering the facts of the case as discussed hereinabove and in the interest of justice, I am of the considered view that the case is required to be remanded back to the adjudicating authority to examine the case on merits and also to consider the claim of the appellant for exemption from the service tax. The appellant is directed to submit all the records and documents in support of their claim for exemption from the service tax before the adjudicating authority. The adjudicating authority shall after considering the records and documents submitted by the appellant decide the case afresh by following the principles of natural justice.



12. In view of the above discussion, I remand the matter back to the adjudicating authority to reconsider the issue a fresh and pass a speaking order after following the principles of natural justice.

13. अपील कर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.

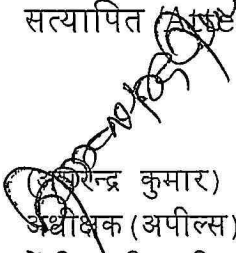


(ज्ञानचंद जैन)

आयुक्त (अपील्स)

Dated: 21st December, 2023

सत्यापित / Attested:



(अनंद कुमार)

अधीक्षक (अपील्स)

केंद्रीय जीएसटी, अहमदाबाद



By RPAD / SPEED POST

To,
M/s. Solanki Mansukhbhai Nanji,
1/A Patel Estate, Nr. Mira Flats,
Bhulabhai Park, Behrampura,
Ahmedabad 380022.

Appellant

The Deputy Commissioner,
CGST, Division-IV,
Ahmedabad South

Respondent

Copy to :

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad South
3. The Deputy Commissioner, CGST, Division IV, Ahmedabad South.
4. The Assistant Commissioner (HQ System), CGST, Ahmedabad South (for uploading the OIA)
5. Guard File
6. PA File.

